

Vermont Department of Liquor Control

Statement of Spirituous Liquors Sold by a Vermont Manufacturer On-Premise or at Special Events

For the (1) (2) (3) (4) quarter of, 20____

File this report on or before the 15th day following the end of each calendar quarter. (i.e, 1/15, 4/15, 7/15, 10/15)

Manufacturer _____

Manufacturer's Address _____

[illegible]

I declare, under the penalties of perjury, that this return (including and accompanying schedules and statements) is true, correct, and complete to the best of my knowledge.

Manufacturer's Signature_____ **Date**_____

Please make payment to: Vermont Department of Liquor Control

**Attn: Accounting Department
13 Green Mountain Drive
Montpelier, VT 05620-4501**

7 V.S.A §422 reads:

A tax is assessed on the gross revenue on the retail sale of spirituous liquor in the State of Vermont, including fortified wine, sold by the Liquor Control Board or sold by a manufacturer or rectifier of spirituous liquor in accordance with the provisions of this title. The tax shall be at the following rates based on the gross revenue of the retail sales by the seller in the current year:

- (1) If the gross revenue of the seller is \$500,000.00 or lower, the rate of tax is 5 percent;
- (2) If the gross revenue of the seller is between \$500,000.00 and \$750,000.00, the rate of tax is \$25,000.00 plus 10 percent of gross revenues over \$750,000.00;
- (3) If the gross revenue of the seller is over \$750,000.00, the rate of tax is 25 percent.